

Fortieth  
Annual Report  
OF THE  
AUDITOR  
OF THE  
CITY OF LINCOLN  
Nebraska

FOR YEAR ENDING AUGUST 31, 1943

Lincoln, Nebr., Oct. 20, 1943.

To the Honorable City Council,  
City of Lincoln, Nebraska.

Gentlemen:

The Department of Accounts and Finance presents herewith the Fortieth Annual Report of the Auditor of the City of Lincoln showing in detail, the financial transactions, bonded indebtedness and the actual condition of all funds at the close of the fiscal year ending August 31, 1943.

Statistics regarding the operation of the Water and Light Departments are omitted for the reason that a separate report is being published, showing such transactions and operations.

Mr. James M. Mallon, Deputy Clerk and Auditor, entered the armed forces of the United States on January 1, 1943, and Mr. W. Wayne Harvey, who was appointed Deputy last year, has effectively carried on the work.

The making of deductions from pay rolls for the purchase of War Bonds and Stamps, Victory Tax and Withholding tax, and group insurance for city employees has required a great deal of detailed work, which we have been able to accomplish with our present office force. Complete statements of bonds purchased and taxes withheld are shown in the report.

In the Revenue and Expenditure table, reference is made to Reimbursible payrolls. This is caused where an employee works in more than one division or department during a pay roll period, his entire salary or wage is paid from one division in order to facilitate the calculation of withholding tax. The amount due is then returned against the proper division or department by a reimbursible pay roll.

The tax levy for the coming year has been slightly reduced because capital outlay has been curtailed due to inability to get material on account of the war.

Respectfully submitted,

THEO. H. BERG, Director of  
Accounts and Finance.



# CITY OF LINCOLN, NEBRASKA

## PART ONE

### GENERAL INFORMATION

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#### OFFICIALS OF THE CITY OF LINCOLN, NEBRASKA

The City of Lincoln, Nebraska, for many years operated under the Commission Form of Government. On May 10, 1937, a change was made and a new form of government was inaugurated. The Plan adopted has been called Seven-Man-Council, but possibly a more appropriate name would be a Modified Manager Form. Under this plan a mayor is elected for a term of two years and after the first election three councilmen will be elected each two years for a four year term. The Councilmen are paid \$10.00 for each regular meeting attended. No pay allowed for special meetings. The mayor receives in addition to the \$10.00 for each weekly meeting attended the sum of \$500.00 per year.

The activities of the City are divided in three departments as follows:

1. Department of Public Welfare and Safety.
2. Department of Accounts and Finance.
3. Department of Parks, Public Property and Improvements.

The Council appoints a Director for each of the departments, who is the superintendent thereof and responsible to the council for its proper operation.

All other officials and employees are appointed by the Council. The Judge of the Municipal Court is elected at County and State elections, and other officials of the Municipal Court are appointed by the Judge.

City elections are held on the first Tuesday in May of each odd numbered year. The term of office of Mayor and Councilmen begins on the first Monday following the election.

The Council acts as a fact finding and policy determining body, while it is the duty of the Directors to carry out the policies so determined and to perform the necessary administrative functions of the City.

The Council also appoints a City Attorney and assistants necessary to work with the Council and all departments of the City.

## FORTIETH ANNUAL REPORT

### LIST OF CITY OFFICIALS

Lloyd J. Marti, Mayor and President of Council.

Councilmen—Terms Expire 1945

Joe D. Iverson

Virgil H. Kitrell

Stanley Maly

Councilmen—Terms Expire 1947

Arthur J. Weaver, Jr., Vice President of Council.

L. H. de Brown

Rees Wilkinson

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### THE DEPARTMENTS OF THE CITY ARE ASSIGNED AS FOLLOWS:

#### DEPARTMENT OF PUBLIC WELFARE AND SAFETY

COBE S. VENNER

Director

Fire Department	—E. P. Feaster, Chief
Electrical Inspection	—L. S. Crain, Inspector
Health Department	—Dr. M. F. Arnholt, Superintendent
	—Dr. R. H. Easton, Asst. Supt.
Police Department	—Joseph T. Carroll, Chief
City Property	—Charles E. Saal, Superintendent
Muny Coal and Gas	—L. E. Brown, Manager

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#### DEPARTMENT OF ACCOUNTS AND FINANCE

THEO. H. BERG

Director

City Clerk's and Auditor's Office	—Theo. H. Berg, Clerk and Auditor W. Wayne Harvey, Deputy Clerk and Auditor
Purchasing Office	—F. W. Moeller, Purchasing Agent
Treasurer's Office	—Frank J. Miller, Treasurer Wm. A. Schlaebitz, Deputy Treas.
Tax Commissioner's Office	—P. H. Mathews, Tax Commissioner
Information Bureau	—Wauneta Paul, Information Clerk



## CITY OF LINCOLN, NEBRASKA

### DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENT

D. L. ERICKSON

Director

Engineer's Office	—D. L. Erickson, Engineer H. C. Schleuter, Deputy Carl L. Fisher, Deputy
Inspections	—E. A. Vorhees, Building Inspector Frank M. Staats, Plumbing Inspector Charles Meyer, Sidewalk Inspector
Street Department	—A. Lynn Myers, Superintendent
Paving Repair & Sewer	—H. Lyle Gieseke, Superintendent
Parks	—Fred Goebel, Superintendent
Recreation	—James C. Lewis, Superintendent
Water and Light	—F. L. Blumer, Plant Superintendent Raymond I. Case, Business Manager

### LEGAL DEPARTMENT

—Max Kier, City Attorney  
Arthur A. Whitworth, Deputy

PERSONNEL DEPARTMENT —Carl H. Worley, Personnel Officer

### MUNICIPAL COURT

—Edward C. Fisher, Judge  
Leland M. Towle, Clerk  
R. L. Butterbaugh, Deputy Clerk  
Charles H. Anderson, Constable

### LIBRARY BOARD

(Members appointed by Council)

Mrs. H. E. Flansburg	President
James M. Reinhardt	Vice-President
Homer Kyle	Secretary
Magnus K. Kristoffersen	Librarian

### Members of Board

Term expiring July 16, 1944:

Frank L. Williams, Homer Kyle, Mrs. H. E. Flansburg,  
Mrs. T. J. Thompson

Term expiring July 1, 1946:

James M. Reinhardt, Morris N. Adams, Mrs. Guy Chambers

## FORTIETH ANNUAL REPORT

### **ADVISORY LIBRARY BOARD**

For a term of two years:

Frank W. Hornung, Chas. H. Wear, Mrs. Anna Bergman

For a term of four years:

Dr. E. N. Dick, Folda Smith.

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### **AVIATION BOARD**

**(Members appointed by Council)**

Verne Hedge, C. W. Motter, George W. Holmes, Max Kier,  
Carl J. Guenzel, B. H. Sheehan.

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### **BOARD OF EXAMINING ENGINEERS**

**(Members appointed by Council)**

Fred W. Tyler, Chairman                      F. L. Blumer, Secretary  
M. L. Shively, Treasurer

The Board meets the second and fourth Mondays of each month at 7:30 P. M., at the City Hall, to examine applicants as to their qualifications to operate steam engines and boilers within the city of Lincoln.

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### **HOSPITAL BOARD**

**(Members appointed by Council)**

Term expiring February 28, 1945

John L. Teeters, Miss Ida L. Robbins, Joe W. Seacrest.

Term expiring February 28, 1947

W. R. Mellor, H. S. Wilson, Mrs. Jessie Moore Sanders.

Term expiring February 28, 1949

Mrs. Pauline F. Wessel, John K. Selleck, W. W. Putney.



## CITY OF LINCOLN, NEBRASKA

### **MUNICIPAL DEFENSE COUNCIL**

**(Members appointed by Council)**

Lloyd J. Marti, Chairman

Cobe S. Venner, Dr. M. F. Arnholt, Louis M. Horne, D. L. Erickson,  
Chas. Hellmers, H. F. McCulla, Geo. F. Williams,  
Nathan Grossman.

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### **BOARD OF APPEALS**

**(Members appointed by Council)**

Term expiring May, 1945

Harvey Rathbone, Ernest C. Folsom

Term expiring May, 1947

Robert Van Pelt, N. Bruce Hazen

Term expiring May, 1949

L. M. Troup

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### **PARK BOARD**

For term ending February 24, 1947:

Robert L. Ferguson, George Holmes, Joe W. Seacrest

For term ending February 24, 1945:

James E. Lawrence, Thomas C. Woods

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### **ADVISORY HEALTH BOARD**

Term expiring September, 1943

Robert Griswold, Mrs. O. L. Webb, Dr. J. W. Thomas

Term expiring September, 1944

Dr. A. L. Smith, Dr. Paul Ludwick, Mrs. J. R. Thompson

Term expiring September, 1945

Dr. Harry Flansburg, Dr. Earl B. Brooks, J. H. Agee

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### **SOLICITATION COMMISSION**

Judge Robin R. Reid, Monsignor Maurice W. Helmann  
Mrs. Viola Erickson, Leo E. Chapman

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### **PERSONNEL BOARD**

Perry W. Morton, Dr. E. Glenn Callen, Wm. M. Stoner

## FORTIETH ANNUAL REPORT

### POST WAR PLANNING BOARD

Lloyd J. Marti, Chairman, George Williams, D. L. Erickson  
Breta Peterson, William Stoner

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### FACTS ABOUT LINCOLN

City originally incorporated on April 7, 1869.  
Incorporated as a city of the Second Class on March 18, 1871.  
Incorporated as a city of the First Class on March 25, 1887.  
Altitude: 1,165 feet above sea level.  
Area: 15,603 acres (24.41 square miles).  
Paved streets and alleys: 230.85 miles.  
Parks: 1,361 acres.  
Sanitary Sewers: 217.54 miles. Ex. Havelock.  
Storm Sewers: 58.37 miles.  
Water Mains: 267.62 miles.  
Public School Buildings: 28.  
Floating Debt: None.  
Population 1920: 54,928.  
Population 1930: 79,572.  
Population 1940: 81,846.



# CITY OF LINCOLN, NEBRASKA

## **Havelock Recreation Center:**

Plumbing Repairs .....	\$ 29.16	
Electrical Repairs .....	2.43	
Paint and Supplies .....	2.69	
Laundry .....	24.64	
Maintenance of Building .....	10.04	
Building Improvement .....	110.00	
	\$ 178.96	\$ 25,252.21

## **Police Division:**

### **General Expenditures:**

Salary .....	\$134,929.10
Electrical Repairs and Supplies .....	195.89
Plumbing Repairs .....	19.18
Radio Repairs and Supplies .....	172.21
Call Box Electric Current .....	539.11
Traffic Signal Electric Current .....	2,354.70
Ammunition and Gun Repairs .....	113.33
Jail Supplies .....	84.26
Lawn Supplies .....	27.97
Gas Masks .....	25.00
Photograph Supplies .....	125.47
Printing and Office Supplies .....	999.80
Postage .....	141.00
Maintenance of Office Machines .....	44.00
Rent of Office Machines .....	134.40
Laundry .....	393.04
Janitor Supplies .....	385.14
Wearing Apparel .....	1,932.30
Badges & License Plates .....	176.17
Medical Supplies .....	15.52
Maintenance of Building .....	152.09
Traveling Expense .....	300.00
Freight .....	21.34
Subsistence to Persons .....	1,637.76
Telephone & Telegraph .....	5,250.29
Advertising .....	14.50
Physical Examinations .....	117.50
Electric Current .....	253.32

## FORTIETH ANNUAL REPORT

Garbage Service .....	27.00
Memberships and Subscriptions .....	35.90
Insurance and Bond Premium .....	3,388.86
Furniture and Fixtures .....	154.00
Books .....	6.00
Automobile .....	850.00
Miscellaneous Machinery .....	53.50
Floor Waxer .....	48.34
Radio Equipment .....	27.78
Guns and Handcuffs .....	83.25
Traffic Signal .....	110.00
Miscellaneous Expense .....	257.47

\$155,596.49

### **Police Garage:**

Salary .....	\$ 4,560.00
Paint and Supplies .....	6.92
Machinery Repairs .....	30.98
Welding Supplies .....	44.03
Small Tools .....	100.31
Printing .....	15.79
Auto and Truck Parts and Repairs .....	1,896.12
Gas and Oil .....	5,090.27
Motorcycle Repairs .....	1,765.11
Tires and Tubes .....	803.61
Auto Miscellaneous .....	15.72
Laundry .....	3.26
Wiping Rags .....	22.74
Electric Current .....	38.28
Miscellaneous Expense .....	19.86

\$ 14,413.00

### **Police Paint Shop:**

Salary .....	\$ 4,080.00
Electrical Supplies .....	6.88
Paint and Supplies .....	1,442.89
Kerosene .....	7.50
Lumber .....	28.65
Small Tools .....	3.15
Wiping Rags .....	3.60
Electric Current .....	5.00



# CITY OF LINCOLN, NEBRASKA

Coal .....	50.95
Gas Fuel .....	3.90
Rent of Ground .....	72.00
Signs .....	154.65
Miscellaneous Expense .....	7.15

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\$ 5,866.32

## Police Meter Shop:

Salary .....	\$ 1,500.00
Parts and Repairs .....	125.30
Small Tools .....	13.13
Gasoline .....	1.00

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\$ 1,639.43    \$177,515.24

## Fire Division:

Salary .....	\$162,798.53
Electrical Repairs and Supplies .....	125.53
Plumbing Repairs .....	93.31
Radio Repairs .....	21.57
Paint and Supplies .....	97.38
Bedding .....	76.50
Machinery Repairs .....	35.00
Lawn Supplies .....	5.30
Welding Supplies .....	153.46
Hose Supplies and Repairs .....	73.39
Gas Masks .....	41.69
Refill Inhaler Tanks .....	10.30
Tarpaulin .....	186.47
Small Tools .....	30.65
Printing and Office Supplies .....	133.59
Postage .....	16.53
Rent of Office Machines .....	112.50
Auto and Truck Repairs .....	1,179.08
Gas and Oil .....	962.08
Anti-Freeze .....	27.23
Tires and Tubes .....	295.41
Chains .....	72.66
Laundry .....	465.30
Janitor Supplies .....	297.05
Wiping Rags and Chamois .....	297.82
Wearing Apparel .....	65.51

**Exhibit "B"**

[illegible]



# STATEMENT OF REVENUE AND

## ACCOUNTS

### General Fund:

	Reappro- riated Surplus Sept. 1, 1942	Taxes	Miscellaneous	Total Revenue	To Reven Surf
City Council.....	\$ 117,225.05	\$ 712,755.78	\$ 279,031.73	\$ 991,787.51	\$ 1,109
Mayors.....	.....	.....	.....	.....	.....
Directors.....	.....	.....	.....	.....	.....
Muny Court.....	.....	.....	.....	.....	.....
Election and Registration.....	.....	.....	.....	.....	.....
Tax Commissioners.....	.....	.....	.....	.....	.....
Treasurers.....	.....	.....	.....	.....	.....
Purchasing.....	.....	.....	.....	.....	.....
Engineers.....	.....	.....	.....	.....	.....
Attorneys.....	.....	.....	.....	.....	.....
Clerk and Auditors.....	.....	.....	.....	.....	.....
City Property.....	.....	.....	.....	.....	.....
Police.....	.....	.....	.....	.....	.....
Fire.....	.....	.....	.....	.....	.....
Road.....	.....	.....	.....	.....	.....
Paving Repair.....	.....	.....	.....	.....	.....
Street Light.....	.....	.....	.....	.....	.....
Sewer.....	.....	.....	.....	.....	.....
Health.....	.....	.....	.....	.....	.....
Park.....	.....	.....	.....	.....	.....
General Expense.....	.....	.....	.....	.....	.....
Mert System.....	.....	.....	.....	.....	.....
Parking Meters.....	.....	.....	.....	.....	.....
Pensions—Fire.....	.....	.....	.....	.....	.....
Recreation—General.....	.....	.....	.....	.....	.....
Milk Inspection.....	.....	.....	.....	.....	.....
Total General.....	\$ 117,225.05	\$ 712,755.78	\$ 279,031.73	\$ 991,787.51	\$ 1,106

### Public Service Enterprises:

Water.....	\$ 201,798.28	\$.....	\$ 463,364.79	\$ 463,364.79	\$ 666
Commercial Light.....	151,993.37	.....	318,974.19	318,974.19	476
Muny Coal and Gas.....	12,067.05	.....	48,245.45	48,245.45	66
Aviation Field.....	4,621.77	.....	130,340.02	130,340.02	134
Aviation Field Bond.....	2,841.14	.....	10.00	10.00	2
Total Public Service Enterprises.....	\$ 373,321.61	.....	\$ 960,934.45	\$ 960,934.45	\$ 1,334

### Recreation Funds:

Golf.....	\$ 10,531.89	\$.....	\$ 6,694.12	\$ 6,694.12	\$ 3
Tennis.....	5,891.31	1,057.02	498.34	1,555.36	4
Muny Pool.....	3,952.80	.....	7,436.68	7,436.68	11
Recreation Board.....	6,069.53	9,470.41	6,893.81	16,364.22	22
Total Recreation.....	\$ 6,400.87	\$ 10,527.43	\$ 21,522.95	\$ 32,050.38	\$ 22